## REMARKS

By the present amendment, claims 3 and 17 have been amended by reciting "a standard illuminant" and claims 4 and 18 have been amended to depend on claims 3 and 17, respectively.

Claims 1-24 are pending in the present application. Independent claim 1, and claims 2-11 and 20-23 dependent directly or indirectly on claim 1, are directed to a polarizing plate. Independent claim 12 is directed to a liquid crystal display. Independent claims 13 and 24, and claims 14-19 dependent directly or indirectly on claim 13, are directed to a method of producing a polarizing plate.

In the Office Action, claims 1-5, 8-11 and 20-23 are rejected under 35 U.S.C. 112, first paragraph, for lack of written description. It is alleged in the Office Action that these claims "lack positive and specific structural limitations."

The rejection is respectfully traversed. It is submitted that the rejected claims recite optical properties which are precisely "positive and structural structural limitations" as requested in the Office Action, and which properly define the technical nature of the claimed invention. Further, it is submitted that the breadth of the claimed invention is properly defined by the properties recited in the present claims, as the specification clearly illustrates the meaning and the metes and bounds of the optical properties recited in these claims and provides sufficient description of ways to obtain such properties in a polarizing plate.

In view of the above, it is submitted that the rejection should be withdrawn.

Next, in the Office Action, claims 3-5 and 17-19 are rejected under 35 U.S.C. 112, second paragraph, as indefinite. It is alleged in the Office Action that the term "the standard illuminant" in claims 3 and 17 and the term "the transmittance Y" in claims 4 and 18 lack antecedent basis.

Reconsideration and withdrawal of the rejection is respectfully requested. Claims 3 and 17 have been amended by reciting "a standard illuminant" and claims 4 and 18 have been amended to depend on claims 3 and 17, respectively. Accordingly, it is submitted that the rejection should be withdrawn.

Next, in the Office Action, claims 1-5 and 20-23 are rejected under 35 U.S.C. 102(b) as anticipated by US 5,071,906 to Tanaka et al. (Tanaka), claims 6-7, 14-19 and 24 are rejected under 35 U.S.C. 103(a) as obvious over Tanaka, claims 8-11 are rejected under 35 U.S.C. 103(a) as obvious over Tanaka in view of US 5,833,878 to Shinohara et al. (Shinohara), and claim 12 is rejected under 35 U.S.C. 103(a) as obvious over Shinohara in view of Tanaka.

It is alleged in the Office Action that the polarizing film of Tanaka inherently exhibits the transmission properties as recited in the present claims. With respect to the producing method, it is acknowledged in the Office Action that Tanaka does not recite more than one crosslinking bath - stretching operation, but it is alleged that, since Tanaka proposes various conditions for the crosslinking bath - stretching operation, it would have been obvious to subject a polarizing film to two successive treatments.

The rejections are respectfully traversed. It is acknowledged in the Office Action that Tanaka does not suggest two successive crosslinking bath - stretching operations. Further, Tanaka suggests varying the operation conditions instead of repeating the operation, so that a person of ordinary skill in the art would not be motivated to repeat the crosslinking bath-stretching operation. Moreover, even if one attempted to repeat the crosslinking bath-stretching operation, Tanaka would not provide any teaching as to the conditions for the second operation.

In contrast, the present inventors have established a connection between the conditions of a

second crosslinking bath-stretching operation as a basis for the present invention. The present application illustrates the criticality of the second crosslinking bath-stretching operation. Reference is made to Comparative Examples 1 and 2, which show, not only that a single crosslinking bath-stretching operation is insufficient to obtain the properties recited in the present claims (Comp. Ex. 1), but also that the relation between the stretch ratios in the first and second operations is important, so that an inappropriate stretch ratio results in insufficient properties (Comp. Ex. 2). In contrast, Examples 1 and 2 illustrate the decrease in display irregularity when the conditions of the present invention are respected.

In summary, the features of the present invention and their advantages are not taught or suggested in Tanaka, and the other cited references fail to remedy the deficiencies of Tanaka. Therefore, the present claims are not obvious over Tanaka or any cited combination of references including Tanaka.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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